

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 918

Introduced by Conrad, 46.

Read first time January 09, 2026

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Sports Arena Facility Financing
- 2 Assistance Act; to amend section 13-3108, Revised Statutes
- 3 Cumulative Supplement, 2024, and section 13-3103, Revised Statutes
- 4 Supplement, 2025; to change provisions relating to limitations on
- 5 state assistance; to repeal the original sections; and to declare an
- 6 emergency.
- 7 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 13-3103, Revised Statutes Supplement, 2025, is
2 amended to read:

3 13-3103 (1) Any applicant may apply to the board for state
4 assistance if (a) the applicant has acquired, constructed, improved, or
5 equipped an eligible sports arena facility, (b) the applicant has
6 approved a revenue bond issue or a general obligation bond issue to
7 acquire, construct, improve, or equip an eligible sports arena facility,
8 (c) the applicant has adopted a resolution authorizing the applicant to
9 pursue a general obligation bond issue to acquire, construct, improve, or
10 equip an eligible sports arena facility, (d) a building permit has been
11 issued within the applicant's jurisdiction for an eligible sports arena
12 facility that is a privately owned concert venue, (e) a building permit
13 has been issued or construction has been completed within the applicant's
14 jurisdiction for an eligible sports arena facility that is a privately
15 owned sports complex, or (f) each coapplicant described in subdivision
16 (1)(b) of section 13-3102 has adopted a resolution authorizing either the
17 political subdivision or the nonprofit corporation to pursue financing or
18 bonds to acquire, construct, improve, or equip an eligible sports arena
19 facility for the purposes set forth in subdivision (4)(b) of this section
20 ~~13-3103~~.

21 (2) Except as provided in subsections (3) and (4) of this section,
22 the state assistance shall only be used by the applicant to pay back
23 amounts expended or borrowed through one or more issues of bonds to be
24 expended by the applicant to acquire, construct, improve, or equip the
25 publicly owned eligible sports arena facility and to acquire, construct,
26 improve, or equip publicly owned nearby parking facilities.

27 (3) For an eligible sports arena facility that is a privately owned
28 concert venue, the state assistance shall only be used by the applicant
29 (a) to pay back amounts expended or borrowed through one or more issues
30 of bonds to be expended by the applicant to acquire, construct, improve,
31 or equip a nearby parking facility or (b) to promote arts and cultural

1 events which are open to or made available to the general public.

2 (4) For an eligible sports arena facility that is a privately owned
3 sports complex, the state assistance shall only be used by the applicant:

4 (a) To pay back amounts expended or borrowed through one or more
5 issues of bonds to be expended by the applicant to acquire, construct,
6 improve, or equip one or more public infrastructure projects, as defined
7 in section 77-27,142, related to a privately owned sports complex;

8 (b) To lease all or a portion of such privately owned sports complex
9 for the governmental use of the political subdivision. For purposes of
10 this subdivision, lease means any contractual lease agreement between the
11 coapplicants described in subdivision (1)(b) of section 13-3102 for the
12 use of an eligible sports arena facility at fair market rental value for
13 a term not to exceed twenty years;

14 (c) To promote sporting events which are open to or made available
15 to the general public; or

16 (d) To pay back amounts expended or borrowed through one or more
17 debt issues to be expended by the nonprofit corporation coapplicant to
18 acquire, construct, improve, or equip a privately owned sports complex,
19 subject to voter approval as provided in section 13-3110.

20 (5)(a) No more than ten years of funding for promotion of the arts
21 and cultural events shall be paid by state assistance received pursuant
22 to section 13-3108.

23 (b) No more than ten years of funding for promotion of sporting
24 events shall be paid by state assistance received pursuant to section
25 13-3108.

26 (c) No more than ten ~~five~~ years of funding for a sports complex
27 located in a city of the second class or village shall be paid by state
28 assistance received pursuant to section 13-3108.

29 (6) For any application for state assistance for a large public
30 stadium approved on or after July 19, 2024, up to one hundred percent of
31 the final cost of the project may be funded by state assistance received

1 pursuant to section 13-3108.

2 **Sec. 2.** Section 13-3108, Revised Statutes Cumulative Supplement,
3 2024, is amended to read:

4 13-3108 (1) The Sports Arena Facility Support Fund is created. Any
5 money in the fund available for investment shall be invested by the state
6 investment officer pursuant to the Nebraska Capital Expansion Act and the
7 Nebraska State Funds Investment Act.

8 (2)(a) Upon receiving the certification described in subsection (3)
9 of section 13-3107, the State Treasurer shall transfer the amount
10 certified to the fund.

11 (b) Upon receiving the quarterly certification described in
12 subsection (4) of section 13-3107, the State Treasurer shall transfer the
13 amount certified to the fund.

14 (3)(a) It is the intent of the Legislature to appropriate from the
15 fund money to be distributed as provided in subsections (4) and (5) of
16 this section to any political subdivision for which an application for
17 state assistance under the Sports Arena Facility Financing Assistance Act
18 has been approved an amount not to exceed:

19 (i) For any eligible sports arena facility that is not a sports
20 complex located in a city of the second class or village, seventy percent
21 of the (A) state sales tax revenue collected by retailers doing business
22 at eligible sports arena facilities on sales at such facilities, (B)
23 state sales tax revenue collected on primary and secondary box office
24 sales of admissions to such facilities, and (C) new state sales tax
25 revenue collected by nearby retailers and sourced under sections
26 77-2703.01 to 77-2703.04 to the program area; or

27 (ii) For any eligible sports arena facility that is a sports complex
28 located in a city of the second class or village, twenty-five percent of
29 the (A) state sales tax revenue collected by retailers doing business at
30 eligible sports arena facilities on sales at such facilities, (B) state
31 sales tax revenue collected on primary and secondary box office sales of

1 admissions to such facilities, and (C) new state sales tax revenue
2 collected by nearby retailers and sourced under sections 77-2703.01 to
3 77-2703.04 to the program area.

4 (b) The amount to be appropriated for distribution as state
5 assistance to a political subdivision under this subsection for any one
6 year after the tenth year shall not exceed the highest such amount
7 appropriated under subdivision (3)(a) of this section during any one year
8 of the first ten years of such appropriation. If seventy percent of the
9 state sales tax revenue as described in subdivision (3)(a) of this
10 section exceeds the amount to be appropriated under this subdivision,
11 such excess funds shall be transferred to the General Fund. This
12 subdivision does not apply to any eligible sports arena facility that is
13 a sports complex located in a city of the second class or village.

14 (4) The amount certified under subsection (3) of section 13-3107
15 shall be distributed as state assistance on or before April 15, 2014.

16 (5) Beginning in 2014, quarterly distributions and associated
17 transfers of state assistance shall be made. Such quarterly distributions
18 and transfers shall be based on the certifications provided under
19 subsection (4) of section 13-3107 and shall occur within fifteen days
20 after receipt of such certification.

21 (6)(a) Except as provided in subdivision (6)(b) of this section, the
22 total amount of state assistance approved for an eligible sports arena
23 facility shall not exceed one hundred million dollars.

24 (b) For any eligible sports arena facility that is a large public
25 stadium:

26 (i) The total amount of state assistance approved for such facility
27 shall not exceed twenty-five million dollars;

28 (ii) The amount of state assistance approved for such facility for
29 any year shall not exceed one million two hundred fifty thousand dollars;
30 and

31 (iii) No state assistance for any large public stadium shall be paid

1 until after July 1, 2027.

2 (7)(a) Except as provided in subdivisions (b), (c), and (d) of this
3 subsection, state assistance to the political subdivision shall no longer
4 be available upon the retirement of the bonds issued to acquire,
5 construct, improve, or equip the facility or any subsequent bonds that
6 refunded the original issue or when state assistance reaches the amount
7 determined under subdivision (6)(a) of this section, whichever comes
8 first.

9 (b) If the state assistance will be used to provide funding for
10 promotion of the arts and cultural events or for promotion of sporting
11 events, such state assistance to the political subdivision shall no
12 longer be available after ten years of funding or when state assistance
13 reaches the amount determined under subdivision (6)(a) of this section,
14 whichever comes first.

15 (c) If the state assistance will be used to provide funding for a
16 sports complex located in a city of the second class or village, such
17 state assistance to the political subdivision shall no longer be
18 available after ten ~~five~~ years of funding or when state assistance
19 reaches the amount determined under subdivision (6)(a) of this section,
20 whichever comes first.

21 (d) If the state assistance will be used to provide funding for a
22 large public stadium, such state assistance to the political subdivision
23 shall no longer be available after twenty years of funding or when state
24 assistance reaches the amount determined under subdivision (6)(b)(i) of
25 this section, whichever comes first.

26 (8) State assistance shall not be used for an operating subsidy for
27 any publicly owned eligible sports arena facility or nearby parking
28 facility.

29 (9) The thirty percent of state sales tax revenue remaining after
30 the appropriation and transfer in subdivision (3)(a)(i) of this section
31 shall be appropriated by the Legislature and transferred quarterly as

1 follows:

2 (a) If the revenue relates to an eligible sports arena facility that
3 is a sports complex and that is approved for state assistance under
4 section 13-3106 on or after May 26, 2021, eighty-three percent of such
5 revenue shall be transferred to the Support the Arts Cash Fund and
6 seventeen percent of such revenue shall be transferred to the Convention
7 Center Support Fund; and

8 (b) If the revenue relates to any other eligible sports arena
9 facility, such revenue shall be transferred to the Civic and Community
10 Center Financing Fund.

11 (10) The seventy-five percent of state sales tax revenue remaining
12 after the appropriation and transfer in subdivision (3)(a)(ii) of this
13 section shall be distributed in accordance with section 77-27,132.

14 (11) Except as provided in subsection (12) of this section for a
15 city of the primary class, any municipality that has applied for and
16 received a grant of assistance under the Civic and Community Center
17 Financing Act shall not receive state assistance under the Sports Arena
18 Facility Financing Assistance Act for the same project for which the
19 grant was awarded under the Civic and Community Center Financing Act.

20 (12) A city of the primary class shall not be eligible to receive a
21 grant of assistance from the Civic and Community Center Financing Act if
22 the city has applied for and received a grant of assistance under the
23 Sports Arena Facility Financing Assistance Act.

24 **Sec. 3.** Original section 13-3108, Revised Statutes Cumulative
25 Supplement, 2024, and section 13-3103, Revised Statutes Supplement, 2025,
26 are repealed.

27 **Sec. 4.** Since an emergency exists, this act takes effect when
28 passed and approved according to law.